

NEW JERSEY
CEMETERY BOARD

September 9, 2004

"CERTIFIED TRUE COPY"

FILED

BJ

STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
NEW JERSEY CEMETERY BOARD

IN THE MATTER OF

Administrative Action

LOWER BANK CEMETERY

**FINAL ORDER OF
DISCIPLINE**

Certificate of Authority
Number 388

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding the Lower Bank Cemetery's failure to file annual Maintenance and Preservation Fund reports for the period January 1, 1995 to December 31, 1997, or to demonstrate that it had made payments into the Fund for the period. Lower Bank Cemetery has responded to the Provisional Order and has submitted for the Board's consideration all outstanding reports and has evidenced the required payments to the Fund. The Board therefore has waived the penalty and makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Lower Bank Cemetery, holds Certificate of Authority Number 388, issued by the Cemetery Board on March 2, 1994 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

2. Pursuant to N.J.S.A. 8A: 4-5, (now N.J.S.A. 45:27-13), cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and charges for foundations installed.

3. Pursuant to N.J.S.A. 8A:4-12, (now N.J.S.A. 45:27-15), each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.

4. Lower Bank Cemetery has now filed the required reports.

CONCLUSIONS OF LAW

The failure to file annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h).

ACCORDINGLY, IT IS ON THIS 9TH DAY OF SEPTEMBER, 2004,

ORDERED that:

1. Lower Bank Cemetery shall henceforth cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.

NEW JERSEY STATE CEMETERY BOARD

By: Frank J. DeGeeter
Frank J. DeGeeter, Chair